IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 364 OF 2005

Mr. Pradip P. Mahatme,
Power of Attorney of
Mrs. Lorna Margaret Pinto. ... Petitioner

versus

Asst. Commissioner of
Income Tax and another. ... Respondents

Mr. R. Srinivasan with Mr. Sudin Usgaonkar, Advocates for te Petitioner.

Mr. S. R. Rivonkar, Advocate for the Respondents.

CORAM : R. M. LODHA &
N. A. BRITTO, JJ.

DATE : 17TH OCTOBER, 2005.

P.C.:-

Having heard the learned Counsel for the petitioner, we are satisfied that this Writ Petition does not deserve to be admitted.

The course suggested by the Supreme Court in the case of **GKN Driveshafts (India) Ltd.** v. **Income-Tax Officer and others,** Vol.259 ITR page 19, must be followed by the Assessee in as much as he must raise his objections to the impugned notices before the Assessing Officer. The Assessing Officer, shall, obviously, in the

light of the Judgment of the Supreme Court cited supra, consider the said objections and dispose of the same by a speaking order before proceeding with the assessments for which the notices have been issued to the petitioner. In case, the petitioner feels aggrieved by the Order of the Assessing Officer disposing of the objections, the petitioner shall be at liberty to pursue appropriate remedy in challenging the said Order.

We accordingly dispose of the Writ Petition by the following Order:

ORDER

The petitioner shall be at liberty to file objections to the impugned notices before the Assessing Officer within four weeks from today.

The Assessing Officer shall consider the objections of the petitioner and dispose of the same by a speaking order.

Until disposal of the objections by the Assessing Officer, and, if adverse to the petitioner, for a period of four weeks thereafter, the final Assessment Order shall not be passed by the Assessing Officer.

R. M. LODHA, J.

N. A. BRITTO, J.

RD.